IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 27TH JULY 2007 / 5TH SRAVANA 1929

WP(C).No. 22039 of 2007(W)

PETITIONER:

M/S.J.J.MARBLES & GRANITES, NEDIMCHALIL BUILDING, OPP.NIRMALA HIGH SCHOOL; MUVATTUPUZHA, ERNAKULAM DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, MR.JOSE P.JOSE.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.

2. THE INTELLIGENCE OFFICER (IB), COMMERCIAL TAX OFFICE, PALARIVATTOM, ERNAKULAM.

3. THE DEPUTY COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX, ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 22039 of 2007

Dated, this the 27th day of July, 2007

J U D G M E N T

Since petitioner has filed revision against Ext.P1 penalty order, there will be stay against recovery proceedings till disposal of the revision petition on petitioner remitting Rs. 2.5 lakhs within one month from now. The revisional authority is directed to take up the revision petition out of turn and dispose of the same within two months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of revision petition and in that case revision petition will be disposed of in the usual course. There will be direction to 2nd respondent to return petitioner's books of accounts after signing the same with direction to the petitioner to produce all books of accounts before the higher authority, if required. If adjudication is pending, books of accounts can be retained for a month from the date of production of this judgment, within which time adjudication should be completed, and return books thereafter.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg